

Illinois CR Equivalency Chart

Information is based on 2008 return forms and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Alabama	40NR	40NR Line 12, Col C, Plus Line 8, Col C (see note) and Adoption expenses deducted on Line 11, Col C Plus any federal deduction for bonus depreciation and Illinois income tax on IL-1040, Line 3, to the extent taken into account in 40NR, Line 12, Col C Minus IL-1040, Lines 6 and 7 and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 40NR, Line 12, Col C.	40NR Line 20	Line 8: Only add back percentage depletion allowed in excess of federal depletion deduction and passive activity losses allowed in excess of federal loss deduction.

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Arizona	140NR	140NR Line 19 Plus Lines D25, D28, and D29, and any fireplace conversion costs, claim of right adjustment, deposits into Medical Savings Accounts, employer contributions to Medical Savings Accounts, the amount of credit for excess FICA paid on employee tips, and any depreciation on IRC Sec.179 property included on D30. Minus Line C17 and any Medical Savings Account distributions/value on Line C19 Minus IL-1040, Schedule M, Lines 22 and 24, to the extent included in 140NR Line 19	140NR Line 32, minus Line 24	
Arizona	140PY	140PY Line 19 Plus Lines D30, and D34, and any fireplace conversion costs, claim of right adjustment, deposits into Medical Savings Accounts, employer contributions to Medical Savings Accounts, the amount of credit for excess FICA paid on employee tips, agricultural crop donations, any depreciation on IRC Sec.179 property, and contributions to Section 529 plans included on D35. Minus Line C21 and any lump sum distribution, pension adjustments, Medical Savings Account distributions/value on Line C23 Minus IL-1040, Schedule M, Lines 22 and 24, to the extent included in 140PY Line 19	140PY Line 33, minus Lines 24 and 37	

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Arkansas	AR1000NR AR1000ADJ	AR1000NR, Line 44C, times the sum of: (Line 28, Cols A and B, Plus Line 24, Cols A and B Plus AR1000ADJ, Lines 5, 11, 12 and 13, Cols A and B Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in AR1000NR, Line 28, Col A or B Minus IL-1040, Lines 5 and 6, and IL- 1040, Schedule M, Lines 20 (see note), 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included on AR1000NR, Line 28, Col A or B)	AR1000NR, Line 44C times the sum of: (Line 44 Minus Lines 33 and 34) Minus Line 48	If AR1000NR, Lines 9A or 9B contain any military pay reduced by the \$9,000 exclusion, reduce the subtraction for any amount on IL-1040, Sch M, Line 20, by the total of the total of the Arkansas exclusions.

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California Short Form	540NR Short Form	540NR Line 22a times the sum of: (Line 13 Minus Line 14 (unemployment compensation) Minus IL-1040 Line 5, and IL-1040, Schedule M, Lines 20 and 32a through 32m)	540NR Line 27 Minus Line 35	

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Colorado Do not use if there is an alternative minimum tax amount on 104, Line 16	104 104PN	104PN, Line 34, times the sum of: (IL-1040, Line 1, Plus state obligation interest on 104, Line 3, Plus Illinois income tax and bonus depreciation on IL-1040, Line 3 Minus 104, Line 6 and 9 and any medical savings account interest or Indian reservation income on Line 12 Minus IL 1040, Lines 5 and 6, IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	104, Line 24, minus Lines 17 and 29	
Colorado – Alternative Minimum Tax Use if there is an alternative minimum tax amount on 104, Line 16	104 104PN 104AMT federal Form 6251	104AMT, percentage on Line 6, times the sum of: (IL-1040, Line 1, Plus state obligation interest on 104, Line 3, Plus Illinois income tax and bonus depreciation on IL-1040, Line 3 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus 104, Line 6 and 9 and any medical savings account interest or Indian reservation income on Line 12 Minus IL 1040, Lines 5 and 6, IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m Minus any negative amounts on federal Form 6251, Lines 22 and 25)	104, Line 24, minus Lines 17 and 29	

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Connecticut – Alternative Minimum Tax Use if there is an alternative minimum tax amount on CT-1040NR/PY, Line 13	CT-1040NR/PY Sch CT-SI federal Form 6251	CT-1040NR/PY, Line 9, times the sum of: (CT-1040NR/PY, Line 1 Plus CT-1040NR/PY, Lines 33, 34, 37, and 38, and any Mashantucket Pequot Tribe loss or deduction, Connecticut income tax, deductions related to income exempt from state taxation, bond premium amortization, and interest related to exempt bonds on Line 40 Plus any Illinois income tax on IL-1040, Line 3 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus CT-1040NR/PY, Lines 42, 43, 48 and 49, and any CHET distributions, Mashantucket Pequot Tribe income, interest from Connecticut individual development accounts, expenses and bond premium amortization related to federally tax-exempt income, Connecticut bond interest and interest on Connecticut homecare option accounts on Line 51 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m Minus any negative amounts on federal Form 6251, Lines 22 and 25)	CT-1040NR/PY, Line 16	

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Delaware	NR	NR, percentage on Line 42 times the sum of: (Line 30B, Plus NR, Col 1, Lines 23 and 26, Delaware tax refunds on Line 24, and Delaware loss carryovers on Line 25; Plus any Illinois income tax and bonus depreciation on IL-1040, Line 3; Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	NR, Line 47	
D.C.	D-30	D-30, Line 34, recomputed as follows: To Line 25, Add Line 18, Subtract IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in D-30, Line 25 Recompute Line 31 by apportioning and allocating the recomputed amount on Line 25 per the instructions for Lines 26 through 30 Subtract Line 32, but not Line 33	D-30, Line 39, Minus Line 40c	
D.C. Use only if you were considered a resident of D.C. and Illinois at the same time.	D-40	D-40, Line 3 Plus D-40, Schedule I, Calculation A, Lines 1, 3 and 5; Minus D-40, Lines 7 and 10, and Schedule I, Calculation B, Lines 2 (see note), 3, 4, 11, 12, and 13, Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, 32a through 32m, 33a through 33f, and 35	D-40, Line 27, Minus Lines 28, 29 and 30	Note: Subtract items on D-40, Schedule I, Calculation B, Line 2, only to the extent not subtracted on IL-1040, Line 5.

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Georgia	500	500, Sch 3, Col C, Line 8 Plus to the extent taken into account in Sch 3, Col C, Line 8: Sch 1, Lines 6 and 7, and any amounts for depreciation differences between GA and US for 1981 through 1986, employer FICA credit, payments to qualified minority subcontractors or organ donation travel expenses on Line 10 and contributions to GA Higher Education Savings Plans on Line 8; and any Illinois income tax on IL-1040, Line 3 Minus to the extent included in Sch 3, Col C, Line 8 or added back above: Sch 1, Line 2 and any amount on IL-1040, Line 5 and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m	500, Line 18, Minus Line 21	
Hawaii	N-15	N15, Col B, Line 36, Plus Col B, Lines 32, 33 and 34 Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in N15, Col B, Line 36 Minus any Individual Housing Account distributions on Col B, Line 19. Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, (other than state income tax refunds), 25, 26, 27, and 32a through 32m, to the extent included in N15, Col B, Line 36	N-15, Line 46, minus Lines 51 through 56 (except for credits on Line 56 for taxes paid by a partnership, estate, trust or S corporation on gains from real property sales or by a RIC on undistributed capital gains)	

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Idaho	43 39NR	43, Col B, Line 34 Plus 39NR, Part B, Col B, Lines 1, 4, 7, 8 (contributions only), 9, 10, 11, 14, 16, 17, 18, 19, 20e, and 22i Plus any Illinois income tax on IL-1040, Line 3, taken into account in 43, Col B, Line 34 Minus 39NR, Part A, Col B, Line 2 and lump-sum distributions and Idaho medical savings account withdrawals in Col B, Line 3 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 43, Col B, Line 34 or added back above	43, Line 51, minus Lines 63 and 64	
Indiana	IT-40PNR Schedule A Schedule D	IT-40PNR, Line 3 Plus Schedule D, Lines 1, 2, and 9, and any human services deduction (#605), Indiana partnership long-term care policy premiums deduction (#608) and medical savings contributions (#612) on Line 11 Minus Schedule A, Line 24B Minus IL-1040, Schedule M, Lines 22 and 25, to the extent included in IT-40PNR, Line 3	IT-40NPR Line 18 Minus Lines 14, 15, 16, 17, 22, 23, 24, 25, and 26	

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<p>Iowa</p> <p>Use for single filers or for married couples filing joint Iowa and Illinois returns and who do not report alternative minimum tax amount on IA 1040, Line 45</p> <p>2008 Schedule CR Equivalency Chart</p>	<p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary</p>	<p>IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus IA1040, Line 14 (see comment) Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m</p>	<p>IA 1040, Line 57 Minus Lines 44, 62, 63, 64, 65 and 66</p>	<p>If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Line 14 – Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains.</p> <p>Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</p> <p>Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.</p>

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Iowa Use for single filers or for married couples filing joint Iowa and Illinois returns and who report alternative minimum tax amount on IA 1040, Line 45	IA 1040 IA 126 Line 14 and 24 breakdown, if necessary Federal Form 6251	IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus IA1040, Line 14 (see comment) Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m Minus any negative amounts on federal Form 6251, Lines 22 and 25	IA 1040, Line 57 Minus Lines 44, 62, 63, 64, 65 and 66	If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return. Line 14 – Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains. Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income. Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.

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Iowa Use if a joint Illinois return is filed but separate Iowa returns are filed and the return does not report alternative minimum tax amount on IA 1040, Line 45	IA 1040 IA 126 Line 14 and 24 breakdown, if necessary	For each spouse, compute separately IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus the portion of any federal deduction for Illinois income taxes taken in that spouse's column of the IA 1040 and added back on IL-1040, Line 3, Minus IA1040, Line 14 (see comment) Minus the portion of retirement income or Social Security included in that spouse's column of the IA 1040 and subtracted on IL-1040, Line 5, and the portion of IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m included in that spouse's column on the IA 1040 Add the two amounts. If the amount for one spouse is negative, double-taxed income is the amount for the other spouse only.	IA 1040, Line 57 Minus Lines 44, 62, 63, 64, 65 and 66	If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return. Line 14 – Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains. Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income. Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.

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Iowa Use if a joint Illinois return is filed but separate Iowa returns are filed and there is an alternative minimum tax amount on IA 1040, Line 45	IA 1040 IA 126 Line 14 and 24 breakdown, if necessary Federal Form 6251	For each spouse, compute separately: IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus the portion of any federal deduction for Illinois income taxes taken in that spouse's column of the IA 1040 and added back on IL-1040, Line 3, Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 to the extent the deductions disallowed on these lines were taken into account in that spouse's column of the IA 1040 Minus IA1040, Line 14 (see comment) Minus the portion of retirement income or Social Security included in that spouse's column of the IA 1040 and subtracted on IL-1040, Line 5, and the portion of IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 32a through 32m included in that spouse's column on the IA 1040 and subtracted on IL-1040, Line 9 Minus any negative amounts on federal Form 6251, Lines 22 and 25, to the extent the income being increased on these lines was taken into account in that spouse's column of the IA 1040 Add the two amounts. If the amount for one spouse is negative, double-taxed income is the amount for the other spouse only.	IA 1040, Line 57 Minus Lines 44, 62, 63, 64, 65 and 66	If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return. Line 14 – Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains. Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income. Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.

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Kansas	K-40 Sch S	<p>K-40, Line 9 times the sum of: (Line 3,</p> <p>Plus Sch S, Lines A7, A8, A11, A12, A14 and A15, and lump-sum distributions from Kansas public employee retirement system and amortization of energy credits on Line A17</p> <p>Plus any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3</p> <p>Minus Sch S, Line A5 federal income tax refund, Quest Education Savings Program withdrawals, or IDA account distributions</p> <p>Minus IL-1040, Line 5 and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m)</p>	K-40, Line 17, minus Lines 11, 23 and 24	
Kentucky	740-NP Section D, Line 16 breakdown, if necessary	<p>740-NP, Section D, Col B, Line 34</p> <p>Plus 740-NP, Section D, Col B, Lines 10(b), 31 and 32, and Line 16 amounts for Kentucky net operating loss deduction and Artistic Charitable Contributions</p> <p>Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent deducted in 740-NP, Section D, Col. B, Line 34</p> <p>Minus 740-NP, Section D, Col B, Line 1</p> <p>Minus IL-1040, Line 5 and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 740-NP, Section D, Col. B, Line 34</p>	740-NP, Line 26	<p>If there is an entry on Section D, Line 16 of the 740-NP, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Kentucky, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p>

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Louisiana	IT-540B NPR worksheet in the instructions	IT-540B, Line 8, Plus NPR worksheet Lines 17 through 21, 23, 24, 27, 28 and 30 (see note) Plus any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3, to the extent taken into account in IT-540B, Line 8 Minus NPR worksheet Line 14 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in IT-540B, Line 8	IT-540B, Line 17, Minus Lines 20, 21 and 22	Note: On Line 30, add only the deduction for disabled home adaptation expenses.

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Maine Do not use if there is an alternative minimum tax amount on 1040ME, Sch A, Sec 1, Line 3c	1040ME Sch 1 Sch NR	The percentage equal to 1 minus 1040ME, Sch NR, Line 7, times the sum of: (1040ME, Line 16 Plus 1040ME, Sch 1, Lines 2c, 2d and 2f, any Section 179 expense recapture on Line 2j, and any miliary pay or benefits or Maine 529 plan contributions on line 2k Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus 1040ME, Sch 1, any qualified payments or tax benefits of firefighters or emergency medical responders on Line 1g Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m, to the extent included in 1040ME, Line 16)	1040ME, Line 27, Minus Line 28d and Sch A, Sec 1, Lines 1 and 2	

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Maine Use if there is an alternative minimum tax amount on 1040ME, Sch A, Sec 1, Line 3c	1040ME Sch NR federal Form 6251	The percentage equal to 1 minus Maine Minimum Tax Worksheet, Line 7, times the sum of: (1040ME, Line 16 Plus 1040ME, Sch 1, Lines 2c, 2d and 2f, any Section 179 expense recapture on Line 2j, and any military pay or benefits or Maine 529 plan contributions on line 2k Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus 1040ME, Sch 1, any qualified payments or tax benefits of firefighters or emergency medical responders on Line 1g Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 1040ME, Line 16 Minus any negative amounts on federal Form 6251, Lines 22 and 25)	1040ME, Line 27, Minus Line 28d and Sch A, Sec 1, Lines 1 and 2	

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Maryland	505	<p>505, Line 25,</p> <p>Plus any amounts on 505, Line 23, for child care expenses (code a), charitable travel expense (code c), expenses of reader for blind (code e), reforestation expenses (code f), adoption expenses (code h), conservation tillage equipment expense (code i), farm product donations (code j), contributions to prepaid tuition plans (code l), volunteer subtraction (code m), handrail expenses (code o), and net operating loss changes (code q)</p> <p>Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in Maryland Income on 505, Line 25</p> <p>Minus any amounts on 505, Line 19 for income exempt by treaty from federal tax (code e), pickup contributions to MD state retirement (code g) and refunds from MD Prepaid Tuition Trust or MD College Investment Plan (code i)</p> <p>Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in Maryland Income on 505, Line 25</p>	505, Line 38 minus Lines 45 and 47	

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Michigan	MI-1040 Sch. NR Schedule 1	MI-1040, Line 14 Plus Sch 1, Lines 17, 18 and 20 (See comments) Minus Sch NR, Col B, Lines 5 and 10 Minus Sch 1, Line 6 (See comments) Minus any valuation limitation shown on IL-1040, Schedule M, Line 22 for gain reported on Sch NR, Col B, Line 7, 8 or 9	MI-1040, Line 20 Minus Lines 27, 28, 29, 30 and 31b	If there is an entry on Line 6 or 20 of the Sch 1, a breakdown of the items included on the line is required to be attached to the return. Sch 1, Line 6 – Only subtract distributions from a MI Education Savings Plan or a refund from a MI Education Trust. Sch 1, Line 20 – Only add back political contributions and Michigan net losses. Note: Do not include wages, salaries, tips, and other employee compensation earned in Michigan, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.

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Minnesota Do not use if there is an alternative minimum tax liability on M1, Line 12	M1 M1M M1NR	Sch M1NR, Line 25, times the sum of: (IL-1040, Line 1 Plus Sch M1M, Lines 1, 2, 4, 5, 6, 7, 9, and 10 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus M1, Line 6 Minus Sch M1M, Lines 20, 26, 27, and 28 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	M1, Line 14, minus Lines 22, 28, 29, 30, 31 and 32	
Minnesota Use if there is an alternative minimum tax liability on M1, Line 12	M1 M1M M1NR Sch M1MT federal Form 6251	Sch M1NR, Line 25, times the sum of: (IL-1040, Line 1 Plus Sch M1M, Lines 1, 2, 4, 5, 6, 7, 9, and 10 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Plus Sch M1MT, any positive amounts on Line 6 and 7 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Minus M1, Line 6 Minus Sch M1M, Lines 20, 26, 27, and 28 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m Minus any negative amounts on federal Form 6251, Lines 22 and 25)	M1, Line 14, minus Lines 22, 28, 29, 30, 31 and 32	

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Mississippi	80-205	For both spouses, 80-205, Line 18 Plus 80-205, Lines 51 and 52, Mississippi Income column Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in 80-205, Line 18 Minus IL-1040, Line 5 and 6 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 32a through 32m, to the extent included in 80-205, Line 18	80-205, Line 22 minus Line 25	
Mississippi	W-2G	W-2G, Box 1	W-2-G, Box 14	Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205
Missouri	MO-1040 MO-NRI MO-A	For each spouse, compute: MO1040, Line 27 Times the sum of: (MO1040, Line 5 Plus MO-A, Part 1, Lines 10 and 11 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus MO-A, Part 1, Line 3 Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24 (see note), 25, 26, 27 and 32a through 32m) Add spouse amounts together	MO1040, Line 31 Minus Lines 29 (You/Spouse), 37, and 38.	Note to MO-A, Line 10: Do not add back contributions that are also subtracted on IL-1040, Schedule M, Line 11. Note to Schedule M, line 24: State income tax refunds reported on MO-A, Part 1, Line 8 and as a recovery of an itemized deduction on IL-1040, Schedule M, Line 24, may be subtracted only once in figuring your Income Equivalent for Column B of the Schedule CR.
	MO-1040A	MO-1040A, Line 3 Plus Any Illinois income tax taken into account on MO-1040A, Line 3, and added back on IL-1040, Line 3 Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24 (see note), 25, 26, 27 and 32a through 32m, to the extent taken into account on MO-1040A, Line 3	MO1040A, Line 11	Note: State income tax refunds reported on MO-1040A, Line 2 and as a recovery of an itemized deduction on IL-1040, Schedule M, Line 24, may be subtracted only once in figuring your Income Equivalent for Column B of the Schedule CR.

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Montana	Form 2	<p>For both spouses, Form 2, Sch. IV, line 19, times the sum of: (Form 2, Line 37 Plus Form 2, Sch. I, Lines 1, 2, 10, 12, 14, and 15 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in Form 2, Line 37 Minus Form 2, Sch. II, Lines 1, 2, 3, 4, 5, 7 (see note), 10, 12, 14, 15, 16, 17, 28, 30, 31, 32, and 33, and any earnings (not deposits) subtracted on lines 18, 19 and 20 Minus IL-1040, Lines 5, 6, and 7 and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent taken into account on Form 2, Line 37)</p>	<p>Form 2, Line 50 for both spouses; Minus Lines 49, 51, and 58</p>	<p>Note: For Form 2, Sch. II, Line 7, do not subtract any recovery of federal itemized deductions subtracted on Form IL-1040, Schedule M, Line 24.</p>

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Nebraska Do not use if there is an alternative minimum tax amount on 1040N, Line 16	1040N	1040N, Sch III, Line 69, times the sum of: (1040N, Line 5 Plus 1040N, Sch I, Lines 45 and any net operating loss and S corporation or LLC loss on Line 49 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Minus 1040N, Sch I, Lines 52 and 54 and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 59 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	1040N, Line 28, minus Lines 31, 32, 33 and 34	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Nebraska Use if there is an alternative minimum tax amount on 1040N, Line 16	1040N federal Form 6251	1040N, Sch III, Line 69, times the sum of: (1040N, Line 5 Plus 1040N, Sch I, Lines 45 and any net operating loss and S corporation or LLC loss on Line 49 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus 1040N, Sch I, Lines 52 and 54, and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 59 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m Minus any negative amounts on federal Form 6251, Lines 22 and 25)	1040N, Line 28, minus Lines 31, 32, 33 and 34	
New Hampshire	NH-1040	For each spouse, NH-1040, Line 11 times the sum of the following: (NH-1040, Line 8, Plus any deductions related to income exempt from NH tax on NH-1040, Line 9 Minus NH-1040, Line 8 Minus interest on federal obligations and IRC Section 280C expenses on NH-1040, Line 9 Minus IL-1040, Schedule M, Lines 22, 23, 25, and 32a through 32m, to the extent included in NH-1040, Line 9)	NH1040, Line 18(b)	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
New Jersey	NJ-1040NR	<p>NJ-1040NR, Line 38, times the sum of: (Line 36 Plus NJ-140NR, Lines 27c, (Col A) 30, 31 (net of Archer deduction and self-employed health insurance deduction), 33 and 34 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in NJ-1040NR, Line 36, Col A Plus any gambling losses on NJ-1040NR, Line 20, Col A, any domestic production activity deduction added back on Line 25, Col A, and any pension exclusion subtracted on NJ-1040NR, Line 21, Col A Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m, to the extent included in NJ-1040NR, Line 36 Minus any federally-exempt scholarships or grants on Line 25, Col A)</p>	NJ-1040NR, Line 39, minus Lines 40, 47 and 48	
New Mexico	PIT-1 PIT-ADJ PIT-B	<p>PIT-B, Line 13, times the sum of: (PIT-1, Line 7 Plus PIT-ADJ, Lines 1 and 2 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus PIT-ADJ, Lines 5, 7, 9, 10, 12 (distributions only), 14, 16, 18, and 19 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)</p>	PIT-1, Line 15, minus Lines 17, 18 and 21	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
New York Use if there is an alternative minimum tax reported on IT-203-ATT or IT-220	IT-203 IT-203-ATT IT-220	IT-203, Line 45, times the sum of: [IT-203, Line 18, federal amount Plus IT-203, federal amount, Lines 20 and 22(see comments) Plus Illinois income tax on IL-1040, Line 3 Plus any positive amount on IT-220, Line 2, Col A, Plus any positive amount on IT-220, Line 3, Col A, net of any amount on Line 9, Col A Plus any positive amount on IT-220, Line 4, Col A Minus IT-203, federal amount, Lines 24, 27, and 29 (see comments) Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27, and 32a through 32m]	IT-203, Line 48 Plus Line 55 Minus Lines 60 and 61 Plus IT203-ATT Line 28 or IT220 Line 22	Line 22 – only add back exempt interest personal state income taxes expenses related to interest exempt from NY tax disallowed federal depreciation and depletion (but only to the extent these amounts exceed New York depreciation and depletion reported on Line 28) income taxes from S corporations school taxes for farmers claiming the school tax credit nonqualified withdrawals from college savings plans sport utility vehicle expense royalty and interest paid to related parties safe harbor lease deductions environmental remediation insurance premiums S corporation losses or deduction items domestic production activities deduction Line 29 – Only subtract nontaxable federal agency interest investment income exempted under New York laws federally disallowed deductions for expenses incurred in connection with exempt income premium amortization on municipal bonds professional service corporation income federally disallowed compensation deductions related to federal credits gain on sales of new business investments and assets acquired before 1960 disability income accelerated death benefits college savings plan distributions holocaust reimbursements gains on sales of qualified emerging technology investments sport utility vehicle § 179 expense recapture royalty and interest received from related parties NY militia income income earned before 1960.

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
North Carolina	D-400	D-400, divide the amount on line 51 that is from the period in which you were an Illinois resident by line 52, and multiply the result by the sum of: (IL-1040, Line 1 Plus D-400 Lines 36 and 37, and any NOL deduction on Line 39; Plus Illinois income taxes added back on IL-1040, Line 3; Minus D-400 Lines 42 and 46 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	D-400, Line 16 Minus Line 21	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
North Dakota	ND-1 ND-1NR ND-1SA	ND-1NR, Line 18, times the sum of: (ND-1, Line D Plus ND-1, Line 3 Plus bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus ND-1, Lines 6, 7, 8, 10, and 11, Minus ND-1SA, Lines 1 and 2 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20 (to the extent not subtracted on ND-1, Line 13), 21, 22, 23, 24, 25, 26 and 27)	ND-1, Line 25	
North Dakota	Form ND-2	ND-2, Sch 3, Part 2, Line 17 Plus any interest on state and local bonds included in ND-2, Sch, 3, Part 1, Line 12; Plus bonus depreciation and Illinois income tax on IL-1040, Line 3, to the extent deducted in computing the amount on ND-2, Sch 3, Part 2, Line 17; Minus ND-2, Sch. 3, Part 1, Line 6, except for adoption expenses, organ donation expenses and College SAVE deductions subtracted on that line; Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, and 27, to the extent included in the amount on ND-2, Sch 3, Part 2, Line 17	ND-2, Line 7	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Ohio	IT-1040	<p>The percentage equal to (1 minus the amount in the box on IT-1040, Line 65), times the sum of: (IT-1040, Line 1 Plus IT-1040, Lines 31, 32, and 33c Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus IT-1040, Lines 35, 36, (see note), 38, 39 (see note), 45a, 45b, 45c, 45d, and 45g (see note) Minus IL-1040, Lines 5 (see note) and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)</p>	IT-1040, Line 16 minus Lines 22a and 22c	Note: Some disability income and military retirement pay may be subtracted on both IT-1040, Line 39 or 45g, and on IL-1040, Line 5 and that some military pay may be subtracted on both IT-1040, Line 36 and on IL-1040, Line 6. Such income should be subtracted from IT-1040, Line 1, only once in computing Income Equivalent on Column B of the Schedule CR.
Oklahoma	511NR	<p>511 NR, Line 35, times the sum of: (511 NR, Line 19, federal amount Plus Sch 511 NR-A, federal amount, Lines 1, 3, 4, and 5, and any losses from sales of exempt government obligations or depreciation add-backs for swine or poultry producers or partners or shareholders in an Oklahoma refinery, or related party rent and interest expense in the federal amount column of Line 7 Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus Sch 511 NR-B, federal amount, Lines 1, 10, 11, 13, and any royalty income, small business incubator income or capital gain in the federal amount of Line 14 Minus Sch 511 NR-C, interest earned on (but not contributions to) medical savings accounts, any discharge of indebtedness income and any Police Corp scholarship/stipend on Line 7 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)</p>	511NR Line 40 minus Line 46, plus the amount paid by the taxpayer for any purchased Venture Capital Investment Credit on Line 39	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Oregon	40N	<p>40N, Line 39, times the sum of: (40N, Line 30, federal column, Plus 40N, federal column, Lines 31 and 32 and any excess of federal depreciation and IRC Sec. 179 deductions over Oregon deductions (101), claim of right (103), addback of deductions related to Oregon credits (104), unused business credits (122), fiduciary adjustments (100), non-Oregon net operating losses (116), domestic production activity deduction (102) or passive activity loss (101) reported on Line 33 [See note] Plus any Illinois income tax on IL-1040, Line 3 Minus any individual development account interest (314), federal (315) or local (317) bond interest, Oregon lottery winnings (322), business expenses related to federal credits (340), previously taxed federal gains (306), American Indian income (300), taxable benefits of same-sex partners (305), public safety memorial fund awards (329), mobile home park capital gain (339), and TRICARE income (343) in the federal column of Line 37 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m)</p>	40N, Line 58 minus Lines 52, 62, 63, and 64	Note: The Form 40N instructions use code 101 for two different additions.

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Pennsylvania	PA-40	PA-40, Line 11 Plus PA-1040, Line 1b, and any contribution to an IRC Section 529 plan on line 10 in excess of the subtraction allowed on IL-1040, Sch. M Line 11 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent included in PA-40, Line 11 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in PA-40, Line 11	PA-40, Line 12 minus lines 21, 22 and 23	
Puerto Rico	Form 482.0 (long form)	Form 482.0, Part 2, Line 5 Plus the income on Sch. F, Part I, on which a liability shown on Form 482.0, Part 4, Line 18 was computed; Plus the income on Sch. F, Part II, on which a liability shown on Form 482.0, Part 4, Line 19 was computed; Minus Form 482.0, Part 2, Lines 2G, 2I, and 2K and any lump-sum pension distributions included on Line 2R; Minus Form 482.0, Sch. A, Part I, Line 15, to the extent deducted on federal Form 1040, Line 33, and contributions to IRAs or pension systems on Part II, Lines 1 and 2, to the extent deducted or excluded in computing federal adjusted gross income; Minus (if there is a liability shown on Form 482.0, Part 4, Line 17), the deductions on Sch. O, Lines 2a and 2b	Form 482.0, Part 4, Line 30 Plus Form 482.0, Sch B, Part II, Line 2; Minus Form 482.0, Part 4, Lines 21, 22, 23, and 27	
	Form 481.0 (short form)	Form 481.0, Part 2, Line 4 Minus Line 3 and contributions to IRAs or pension systems on Part 3, Line 6, to the extent deducted or excluded in computing federal adjusted gross income	Form 481.0, Part 4, Line 16, minus Lines 17C and 17D	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Rhode Island Do not use if there is an alternative minimum tax amount on RI-1040NR, Line 9	RI-1040NR	RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1 Plus RI-1040NR, Sch I, Lines 23(a), 23(b), 23(d) (to the extent this amount exceeds line 24(i)), and 23(e) (to the extent this amount exceeds line 24(j)) Plus any Illinois income tax on IL-1040, Line 3 Minus RI-1040NR, Sch I, Lines 24(a), 24(b), 24(f), 24(h), 24(k), 24(l), 24(o), and 24(r) Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	RI-1040NR, Line 15C minus Lines 8B and 18E	
Rhode Island Use if there is an alternative minimum tax amount on RI-1040NR, Line 9	RI-1040NR RI-6251 federal Form 6251	RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1 Plus RI-1040NR, Sch I, Lines 23(a), 23(b), 23(d) (to the extent this amount exceeds line 24(i)), and 23(e) (to the extent this amount exceeds line 24(j)) Plus any Illinois income tax on IL-1040, Line 3 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus RI-1040NR, Sch I, Lines 24(a), 24(b), 24(f), 24(h), 24(k), 24(l), 24(o), and 24(r) Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m Minus any negative amounts on federal Form 6251, Lines 22 and 25)	RI-1040NR, Line 15C minus Lines 8B and 18E	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
South Carolina	SC 1040 Schedule NR	SC 1040, Sch NR, Col B, Line 32 Plus SC 1040, Sch NR, Col B, Line 33 Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in SC 1040, Sch NR, Col B, Line 32 Minus SC 1040, Sch NR, Col B, Line 34 and any Reserve or National Guard pay (see note 2) and subsistence allowances and interest on Catastrophe Savings Accounts on Line 40 Minus IL-1040, Lines 5 (see note 1) and 6, and IL-1040, Schedule M, Lines 20, (see note 2) 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in SC 1040, Sch NR, Col B, Line 32	SC 1040, Line 6, plus Line 8, minus Lines 14, 21 and 22	Note 1: Social Security and Railroad Retirement income are excluded from SC 1040, Sch. NR, Col. B. Line 32, and so should never be subtracted again here. Note 2: Reserve pay on SC 1040, Sch NR, Col B, Line 40 may also be subtracted on IL 1040, Sch M, Line 20. Such income should be subtracted from SC 1040, Sch NR, Col B, Line 32, only once in computing the Income Equivalent on Column B of the Schedule CR.
Tennessee	INC 250	INC 250, Line 1, minus any Illinois bond interest subtracted on IL-1040, Schedule M, Lines 32a through 32m	INC 250, Line 4	
Utah	TC-40 TC-40A TC-40B TC-40C	TC-40B, Line 33, times the sum of: (TC-40, Line 4 Plus TC-40A, Part 1, exempt income of a child whose income is included on the parent's federal return (56) or municipal bond interest (57) Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus TC-40A, Part 2, interest from federal obligations (71) or Native American income (77) Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	TC-40, Line 26 minus Line 37	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Vermont	IN-111 IN-112 IN-113	IN-113, Line 42, times the sum of: (IL-1040, Line 1 Plus IN-111, Line 12a Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus IN-111, Line 14f Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	IN-111, Line 26, Minus (Line 17 times Line 21) Minus Lines 31c, 31d, and 31g	
Virginia	763 Sch. NPY	763, Line 59, times the sum of: (763, Line 6, Plus 763, Line 29 and any tax-exempt interest and transitional modifications on Line 30 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus Lines 35 and 37 (see note), and any interest on Virginia obligations (20), federal work opportunity credit wages (21), Virginia lottery prizes (24), Virginia College Savings Plan distribution (34), unemployment compensation (37), Holocaust reparations (40), low-income pay (39), tobacco settlement fund payments (41), open space land gains (42), avian flu (45), peanut quota buyout (47), or pass-through income (50) on Line 39 Minus Sch NPY, Part II, tobacco quota buyout (108) or S corporation income (112) Minus IL-1040, Lines 5 (see note) and 6, , and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m)	763, Line 18, minus Lines 19e, 19f, and 19g	Note: Some disability income may be subtracted on both 763, Line 37, and on IL-1040, Line 5. Such income should be subtracted from 763, Line 6, only once in computing the Income Equivalent on Column B of the Schedule CR.

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
West Virginia	IT-140 Sch A Sch m	IT-140, Sch A, Part I, Line 2, divided by Sch A, Part I, Line 3, times the sum of: (IT-140, Line 1, Plus IT-140, Sch M, Lines 28, 29 and 30 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus IT-140, Line 5, Minus IT-140, Sch M, Line 35 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m)	IT-140, Line 10, minus Line 15	

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Wisconsin Do not use if minimum tax amount appears on Line 53 or if Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33	Form 1NPR	1NPR, Line 34 times the sum of: (1NPR, Col A, Line 33 Plus 1NPR, Col A, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus 1NPR, Col A, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits. Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m 32m)	1NPR, Line 61 Minus lines 70, 71, 73, 74, 75 and 76	Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Wisconsin Use if Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33, Column A and Line 53 is zero	Form 1NPR	1NPR, Line 35 Plus 1NPR, Col. B, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account on Form 1NPR, Line 33 Minus 1NPR, Col. B, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits. Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m, to the extent taken into account on Form 1NPR, Line 33	1NPR, Line 61 Minus lines 70, 71, 73, 74, 75 and 76	Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Wisconsin Use if minimum tax amount appears on Line 53 and Line 32, Column B, of Wisconsin Form 1NPR is less than or equal to Line 33, Column A	Form 1NPR Schedule MT federal Form 6251	1NPR, Line 34 times the sum of: (1NPR, Col A, Line 33 Plus 1NPR, Col A, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus 1NPR, Col A, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits. Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m 32m Minus any negative amounts on federal Form 6251, Lines 22 and 25)	1NPR, Line 61 Minus lines 70, 71, 73, 74, 75 and 76	The Form 6251 amounts subtracted are net of any adjustments made to them on the Sch MT, Line 8. Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Wisconsin Use if minimum tax amount appears on Line 53 and Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33, Column A	Form 1NPR Schedule MT federal Form 6251	1NPR, Line 35 Plus 1NPR, Col. B, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account on Form 1NPR, Line 33 Plus federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 Minus 1NPR, Col. B, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits. Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m, to the extent taken into account on Form 1NPR, Line 33 Minus any negative amounts on federal Form 6251, Lines 22 and 25	1NPR, Line 61 Minus lines 70, 71, 73, 74, 75 and 76	The Form 6251 amounts subtracted are net of any adjustments made to them on the Sch MT, Line 8. Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.